

FY24 Policy & Procedure Manual

Treasurer, Commissioner of the Revenue and Director of Finance

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Additional Positions

Compensation Board Policy

The 2023 General Assembly did not fund new positions in the offices of Treasurers, Commissioners of the Revenue, or Directors of Finance in FY24 to address staffing standards; however, some funding was appropriated to restore allocated by previously unfunded positions.

The 2023 Special Session I of the General Assembly approved additional funding effective December 1, 2023 to restore the salaries of all remaining positions that have been unfunded in the offices of Treasurers and Commissioners of the Revenue since base budget reductions were implemented in FY11/FY12. Details of the officer specific funding can be found in a communication dated [September 15, 2023](#) available on the Compensation Board website under Communications from the Compensation Board at <https://www.scb.virginia.gov>. This additional funding did not restore the salaries of unfunded positions allocated by the Compensation Board in offices of Directors of Finance.

For more information regarding additional positions, see the section entitled **Staffing Standards**. See also the section entitled **Position Reallocation** in the general section of this manual.

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Career Development for Treasurer and Commissioner of the Revenue

Compensation Board Policy

Treasurers and Commissioners may certify and re-certify participation in their respective Career Development Programs during their annual budget request to the Compensation Board on or before February 1 of each year. A waitlist for funding may exist where the cost for all participants certifying their compliance exceeds the available appropriation for the program.

2023 Appropriation Act Item 78 (excerpt)

B. 2. The Compensation Board may increase the annual salary in paragraph A 1 of this Item by 9.3 percent following receipt of the treasurer's certification that the minimum requirements of the Treasurers' Career Development Program have been met, provided that such certifications are submitted by treasurers as part of their annual budget request to the Compensation Board on February 1 of each year.

Item 75 (excerpt)

B.2. Following receipt of the commissioner's certification that the minimum requirements of the Commissioners of the Revenue Career Development Program have been met, and provided that such certification is submitted by commissioners of the revenue as part of their annual budget request to the Compensation Board on or before February 1 of each year, the Compensation Board may increase the annual salary in paragraph A of this item by 9.3 percent following receipt of the commissioner's certification that the minimum requirements of the Commissioners' Career Development Program have been met, provided that such certifications are submitted by commissioners as part of their annual budget request to the Compensation Board on February 1 of each year.

Subject to appropriations by the General Assembly, the Compensation Board provides for a Treasurer's Career Development Program and a Commissioners of the Revenue Career Development Program. Original certifications and re-certifications are a part of each year's annual budget request to the Compensation Board on or before February 1 of each year and associated 9.3% salary increases become effective the following July 1 for a full year. Officers that certify to having met the minimum criteria for the career development program by February 1 are eligible to receive a 9.3% salary increase effective July 1, subject to funding by the General Assembly.

County Administrators and City Managers should contact the Treasurer or Commissioner of the Revenue to determine the participation of that office and the officer's eligibility for a pay increase in FY24.

While language in the appropriation act allows for the extension of the Treasurers' Career Development Program to Directors of Finance funded by the Compensation Board, no funds have been appropriated by the General Assembly for such participation.

More information regarding criteria for the Career Development Program for Treasurers and Commissioners of the Revenue can be found on the Compensation Board website under the Publications and Forms tab at <https://www.scb.virginia.gov>.

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Career Development for Deputy Treasurers and Deputy Commissioners of the Revenue

Compensation Board Policy

Treasurers and Commissioners who select deputies for their respective Career Development Programs certify that the minimum requirements of the program have been met and then submit the certification as part of the annual budget request to the Compensation Board on or before February 1 of each year.

2023 Appropriation Act Item 78

C. 1. For each deputy treasurer selected by the treasurer for participation in the Deputy Treasurers' Career Development Program, the Compensation Board shall increase the annual salary established for that position by 9.3 percent following receipt of the treasurer's certification that the minimum requirements of the Deputy Treasurers' Career Development Program have been met, and provided that such certification is submitted by the treasurer as part of the annual budget request to the Compensation Board on or before February 1 of each year for an effective date of salary increase of the following July 1st.

Item 75

C.2. For each deputy commissioner selected by the commissioner of the revenue for participation in the Deputy Commissioners Career Development Program, the Compensation Board shall increase the annual salary established for that position by 9.3 percent, following receipt of the commissioner's certification that the minimum requirements of the program have been met, and provided that such certification is submitted by the commissioner as part of the annual budget request to the Compensation Board on or before February 1st of each year for an effective date of salary increase of the following July 1.

Original certification and re-certifications that the minimum requirements of the program have been met and identification of deputies meeting the criteria for the Deputy Treasurer or Deputy Commissioner of the Revenue Career Development Program are a part of each year's annual budget request to the Compensation Board on or before February 1 of each year, and the associated salary increase of 9.3 percent becomes effective the following July 1, subject to funding by the General Assembly.

A waitlist for funding may exist in either program where the cost for all participants certifying their compliance exceeds the available appropriation for the program.

Deputy career development programs do not apply to employees in the offices of Directors of Finance.

More information regarding the criteria and other details of the Career Development Programs for Deputy Treasurers or Deputy Commissioners of the Revenue can be found on the Compensation Board website under the Publications and Forms tab at <https://www.scb.virginia.gov>.

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Duties - Treasurer

Code of Virginia

§ 58.1-353 (excerpt)

Each county and city treasurer shall proceed promptly to collect all individual and fiduciary income taxes for the taxable year that have been assessed by the commissioner of the revenue and remain unpaid after the time fixed by law for payment and shall continue his efforts so to collect until the close of the then current calendar year.

§ 58.1-3910 (excerpt)

Each county and city treasurer shall receive the local taxes and other amounts payable into the treasury of the political subdivision of the Commonwealth served by the treasurer, and shall account for and pay over the same in the manner provided by law.

§ 58.1-1800

The treasurer of each county and city shall receive the state revenue payable into the treasurer of his locality. The treasurer of each county and city shall, not later than August 1 of each year, make a list of the intangible personal property taxes which he is unable to collect. Such list shall conform to the facts as they existed on June 30 of the year, and shall be in the form, and accompanied by the oath, prescribed by the Department of Taxation.

Compensation Board Policy

The duty of the Treasurer is to receive all local income and personal property taxes and other monies owed to the Commonwealth and no later than August 1 produce a list of all taxes and revenue that have remained uncollected.

A Treasurer may only deposits public funds into a qualified public depository.

Like all Constitutional Officers (excluding Clerks), the Treasurer is elected to a four-year term. The elected post of Treasurer was created in the Virginia Constitution of 1870. Treasurers are the chief financial officers for their localities, collecting taxes and local fees, and making payments on behalf of the local government. The Treasurer is responsible for every form of revenue which comes to his or her locality, including:

- Real estate taxes;
- Personal property taxes;
- License taxes;
- Water and sewage charges;
- Permit fees;
- State income tax; and
- Court, Sheriff and Clerk fees.

Treasurers also manage the investment of local funds and maintain records of local finances.

The Code of Virginia, § 2.2-4401, defines “public deposit” as monies of the Commonwealth or of any county, city, town or other political subdivision thereof, including moneys of any commission, institution, committee, board or officer of the foregoing and any state, circuit, county or municipal court, which moneys are deposited in any qualified public depository in any of the following types of accounts: nonnegotiable or registered time deposits, demand deposits, savings deposits, and any other transaction accounts, and security for such deposit is required by other provisions of law or is required due to an election of the public depositor. A “qualified public depository” is any national banking association, federal savings and loan association or federal savings bank located in Virginia and any bank, trust company or savings institution organized under Virginia law that receives or holds public deposits that are secured.

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Duties – Commissioner of the Revenue

Code of Virginia § 15.2-1636

The voters in every county and city shall elect a commissioner of the revenue, unless otherwise provided by general law or special act. The commissioner of the revenue shall exercise all the powers conferred and perform all the duties imposed upon such officer by general law. He may perform such other duties, not inconsistent with his office, as the governing body may request. He shall be elected for a term of four years as provided by general law.

Compensation Board Policy

The duties of the Commissioner of the Revenue are to assess property, income and license taxes, to collect and audit tax returns, and to keep an accurate accounting of all delinquent tax accounts.

The local governing body may request performance of other duties consistent with that of a Commissioner of the Revenue.

Like all Constitutional Officers (excluding Clerks), the Commissioner of the Revenue is elected to a term of four years. Commissioners of the Revenue are the chief tax assessing officers in Virginia's cities and counties. They administer the assessments for businesses and individuals, including:

- Real estate taxes (in some cities and large suburban counties, assessors handle this function);
- Personal property taxes;
- Business license fees;
- Consumer utility taxes;
- Machinery and tools taxes;
- Merchants capital taxes; and
- Special taxes on meals, lodging, and cigarettes.

Commissioners of the Revenue also spend considerable time working on state income taxes, helping citizens complete their returns and performing initial processing prior to delivery of the forms to the State Department of Taxation.

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Duties – Director of Finance

Code of Virginia

§§ 15.2-522; 15.2-620;
and 15.2-829 (excerpt)

The director of finance shall also exercise the powers conferred and perform all the duties imposed by general law upon county treasurers, and shall be subject to the obligations and penalties imposed by general law.

§§ 15.2-521; 15.2-619;
and 15.2-828 (excerpt)

The director of finance shall exercise all the powers conferred and perform all the duties imposed by general law upon commissioners of the revenue.

Compensation Board Policy

The duties of the Directors of Finance that are funded by the Compensation Board are the same as those duties imposed by general law on Treasurers and Commissioners of the Revenue. The office of Director of Finance is funded by the Compensation Board only where the locality does not have an elected Treasurer and Commissioner of the Revenue.

Directors of Finance, therefore receive all local income and personal property taxes and other moneys owed to the Commonwealth and no later than August 1 produce a list of all taxes and revenue that have remained uncollected. Additional duties include assessing property, income and license taxes, collecting and auditing tax returns, and keeping an accurate accounting of all delinquent tax accounts.

The Code of Virginia, § 15.2-619, also states that duties of the Director of Finance include conducting the:

- Annual assessment of real estate in the county, due January 1 of each year, and
- General reassessment of real estate in the county.

The annual assessment provides for the equalization of real estate in the county, corrections of errors in tax assessment records, addition of erroneously omitted properties to the tax rolls, and removal of properties acquired by owners not subject to taxation. Both the annual assessment and the general reassessment require the Director of Finance to collect and keep data, provide maps and charts, and devise uniform methods and procedures for the annual assessment and general reassessment of real estate in the county.

For additional information regarding the duties of Directors of Finance, see the preceding sections for Treasurers and Commissioners of the Revenue.

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Equipment Funding

Code of Virginia
§ 15.2-1636.14 (excerpt)

E. In the case of each county and city treasurer except a city treasurer who neither collects nor disburses local taxes or revenues, and in the case of each county and city commissioner of the revenue, the cost of such office furniture, office equipment and office appliances shall be paid in the proportion of two-thirds by the county or city and one-third by the Commonwealth.

Compensation Board Policy

The Compensation Board reimburses the local governing body one-third of the amount it approves in equipment funding for Treasurers, Commissioners and Finance Directors, multiplied by the fiscal stress factor.

Exception: City Treasurers who neither collect nor disburse local taxes or revenues are reimbursed 100% for approved equipment purchases, multiplied by the fiscal stress factor (includes the cities of Colonial Heights, Lynchburg and Richmond).

Equipment funding was not approved in FY24. In years that equipment funding is approved, or if vacancy savings are transferred to the equipment budget category for the purchase of specific items, it is provided as a one-time funding approval and must be expended prior to request for reimbursement no later than the May reimbursement period.

Amounts approved will not be available for reimbursement in the June reimbursement period or in a subsequent fiscal year.

For more information, see **Equipment Funding** and **Fiscal Stress Factor** in the general section of this manual.

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Fringe Benefits

2023 Appropriation Act, Item 79

R.1. Compensation Board payments of, or reimbursements for, the employer paid contribution to the Virginia Retirement System, or any system offering like benefits, shall not exceed the Commonwealth's proportionate share of the following, whichever is less: (a) the actual retirement rate for the local constitutional officer's office or regional correctional facility as set by the Board of the Virginia Retirement System or (b) the employer rate established for the general classified workforce of the Commonwealth covered under and payable to the Virginia Retirement System. 2. The rate specified in paragraph R.1. shall exclude the cost of any early retirement program implemented by the Commonwealth. 3. Any employer paid contribution costs for rates exceeding those specified in paragraph R.1. shall be borne by the employer.

Code of Virginia
§ 15.2-1636.16 (excerpt)

The budgets fixed by the Compensation Board may thereafter be amended by the Compensation Board upon the request of the officer or local governing body or when changed circumstances so require. No budget shall be increased if any portion of the increase is payable from local funds without the concurrence of the local governing body.

Compensation Board Policy

The Compensation Board reimburses local governing bodies for fringe benefits for Treasurers, Commissioners, and Directors of Finance and their Compensation Board-funded staff at the same percentage it reimburses approved salary amounts.

The Compensation Board reimburses for fringe benefits based on approved salary amounts reimbursed. The rates for FY24 are:

- Virginia Retirement System (VRS) retirement contributions at the locality's employer share contribution rate, or 2.13%, whichever is less;
- FICA at 7.65% of the taxable portion of the salary for permanent positions and hourly wage employees; and
- VRS Group Life Insurance at 0.28%

For more detailed information regarding benefits of Constitutional Officers, see the section entitled **Fringe Benefits** in the general section of this manual.

Local Governing Body Concurrence

Compensation Board Policy

The local governing body is required to provide written concurrence with any Treasurers' request to increase their budget or transfer budgeted funds to equipment expense within the fiscal year.

For more information regarding fund transfers, see the section entitled **Fund Transfer Request** in the general section of this manual.

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Office Expenses: Paid by Locality

Compensation Board Policy

The local governing body is responsible for the majority of office expenses in a Treasurers' office.

Code of Virginia

§ 15.2-1636.14 (excerpt)

F. If any county or city commissioner of the revenue or any county or city treasurer uses any forms, sheets, or books of any kind for the assessment or collection of state or local taxes or levies in lieu of the standard forms, sheets or books furnished by the Commonwealth, no part of the cost of such forms, sheets or books shall be paid by the Commonwealth.

G. The cost of all forms, sheets and books of all kinds used for the assessment or collection of local license and local excise taxes shall be paid entirely out of the local treasury, including the cost of any tags, stamps, stickers, or other devices intended to evidence the payment of any such local license or local excise taxes.

H. The cost of all forms, sheets and books of all kinds used in the ascertainment, billing or collection of charges for utility or other special services rendered by a county or city, or by any district or agency thereof shall be paid entirely by the locality. The governing body of each county and city shall provide suitable office space for the treasurer, together with the necessary heat, light, water and janitorial service.

The locality is responsible for:

- Notary Seal, fees or application fee;
- Office space or rent, heat, water, light, and janitorial services;
- Chair mats or calculator maintenance contracts;
- Subscription to periodicals, newspapers, or Code of Virginia;
- Name tags, desk signs, or business cards;
- Tags, stamps, decals, stickers, or other devices intended to evidence the payment of local license or local excise tax assessment or collection; and
- Custom software.

The locality is responsible for all custom forms, sheets, or books for assessment or collection of state or local taxes or levies in lieu of standard forms, sheets, and books supplied by the Commonwealth. This includes:

- Applications or building permits;
- Custom check registers;
- Employee earnings notice;
- Real estate forms;
- Delinquent real estate tax statements;
- Personal property forms;
- Billing forms or collection of charges for utility or other special services rendered by a county or city;
- Vehicle registration forms; and
- Yard sale or garage sale applications.

The locality is responsible for services, including:

- Audit services;
- Telephone equipment installation costs; and
- Advertising other than state and local income (real estate or personal property tax).

If you have any questions concerning whether an expense is reimbursable by the Compensation Board please call prior to the expenditure.

For more information regarding office expenses, see sections entitled **Equipment**

Funding, Office Expenses: Reimbursed by Compensation Board, and Professional Associations. See also **Office Expenses** in the general section of this manual.

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Office Expenses: Reimbursed by Compensation Board

Code of Virginia § 15.2-1636.15 (excerpt)

A. Whenever a county or city attorney for the Commonwealth, treasurer or commissioner of the revenue purchases office furniture, office equipment, office appliances, tax tickets for state and local taxes collectible by county and city treasurers, stationery, office supplies, postage, data processing services, printing, advertising, telephone or telegraph service, or repairs to office furniture and equipment in conformity with and within the limits of allowances duly made and contained in the then current budget of any such officer, the invoices therefore, after examination as to their correctness, shall be paid by the county or city directly to the vendors, and the Commonwealth shall monthly pay the county or city the state's proportionate part of the cost of such items on submission by such officer to the Compensation Board of duplicate invoices and such other information or evidence as the Compensation Board may deem necessary. This section shall also apply to the payment of the premiums on the official bonds of such officers, their deputies and employees, and to the premiums on burglary and other insurance, except the premium on the bond of a treasurer the payment of which is governed by other provisions of law.

Compensation Board Policy

The Compensation Board reimburses 50% of the budgeted amount for specific office expenses for the majority of Treasurers and for all Commissioners of the Revenue and Directors of Finance.

The Compensation Board reimburses 100% of office expenses of any city Treasurer who neither collects nor disburses local taxes or revenues: Colonial Heights, Lynchburg and Richmond.

The Compensation Board reimburses two-thirds of the office expenses of any city Treasurer who disburses local revenues but does not collect local revenues: Danville, Petersburg, and Williamsburg.

Base budgets for office expenses are based upon the same level as approved in the previous fiscal year (as adjusted through any base budget transfer requests during the fiscal year). The Compensation Board reimburses for:

- Office supplies;
- Internet access costs (line charges, ISP costs or locality service charges);
- Stationary, postage;
- Printing;
- Data processing services;
- Telephone service;
- Repairs to office furniture and equipment; and
- Treasurers' Association dues (TAV) or Commissioners of the Revenue Association dues (CORVA).

If you have any questions concerning whether an expense is reimbursable by the Compensation Board please call prior to the expenditure.

For more information regarding office expenses, see sections entitled **Equipment Funding, Office Expenses: Paid by Locality** and **Professional Associations**. See also **Office Expenses** in the general section of this manual.

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Professional Associations

Compensation Board Policy

Reimbursement for attendance at non-Compensation Board-sponsored training events, professional association meetings, or membership dues will not be provided as additional allowances, but are reimbursed through available office expense funds.

The Compensation Board reimburses for:

- Treasurers' Association of Virginia (TAV) or Commissioners of the Revenue Association of Virginia (CORVA); and
- Virginia Association of Local Elected Constitutional Officers (VALECO).

Only one Compensation Board-funded permanent employee per office may receive a maximum reimbursement of \$100 for TAV or CORVA, and VALECO. VALECO dues are reimbursed for the principal officer only. Mileage expenses are included in the reimbursement for attendance at these events.

For more information regarding office expenses, see the section entitled **Office Expenses**. See also **Office Expenses** and **Professional Associations** in the general section of this manual.

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Salary

2023 Appropriation Act Item 78 (excerpt)

A.1. The annual salaries of treasurers, elected or appointed officers who hold the combined office of city treasurer and commissioner of the revenue or county treasurer and commissioner of the revenue subject to the provisions of 15.2-1636.17, shall be as hereinafter prescribed.

3. Whenever a treasurer is such for two or more cities or for a county and city together, the aggregate population of such political subdivisions shall be the population for the purpose of arriving at the salary of such treasurer under the provisions of this Item.

§ 15.2-1636.14 (excerpt)

B. The salaries, expenses and other allowances of treasurers and commissioners, or any officers, whether elected or appointed, who hold the combined office of county or city treasurer and commissioner of the revenue in the counties and cities, shall be paid in the proportion of one-half by the respective counties and cities and one-half by the Commonwealth.

D. In no event shall the amount paid by each city and county as its share of the salary of its respective treasurer and commissioner in any fiscal year exceed the actual dollar amount paid by such city and county for such salaries during the fiscal year ending June 30, 1980.

Compensation Board Policy

The Compensation Board reimburses 50% of the 1980 salary plus 100% of all salary increases thereafter for the Treasurer, Commissioner of the Revenue, and Director of Finance.

The Compensation Board reimburses 50% of the approved salary amounts budgeted for Compensation Board-funded permanent staff in offices of the Treasurer, Commissioner of the Revenue, and Director of Finance.

The annual salaries of Treasurers, Commissioners and Directors of Finance are determined according to population estimates of the city or county in which they serve. The Compensation Board uses an aggregate population estimate to determine the salary of Treasurers who serve two or more localities.

The following are the population-based salaries for Treasurers, Commissioners and Directors of Finance for FY24.

<i>Population</i>	<i>July 1, 2023 to November 30, 2023</i>	<i>December 1, 2023 to June 30, 2024</i>
Less than 10,000	\$74,550	\$76,041
10,000 to 19,999	\$82,837	\$84,494
20,000 to 39,999	\$92,041	\$93,882
40,000 to 69,999	\$102,265	\$104,310
70,000 to 99,999	\$113,629	\$115,902
100,000 to 174,999	\$126,250	\$128,775
175,000 to 249,999	\$132,899	\$135,557
250,000 or more	\$151,023	\$154,043

The local governing body and the Compensation Board are instructed by §58.1-3106, Code of Virginia, to not compensate any Commissioner of the Revenue “unless he has punctually performed his duties in reference to the assessment of property and licenses and has made all reports required within the time prescribed by law or can show to the satisfaction of the Department of Taxation a sufficient reason for his delay.”

Salary scales for Compensation Board-funded employees in the offices of Treasurers, Commissioners and Directors of Finance can be found on the Compensation Board website under the Budgets and Salaries tab at <https://www.scb.virginia.gov>.

A history of salary increases for Constitutional Officers can be found on the Compensation Board website under the Budgets and Salaries tab at <https://www.scb.virginia.gov>.

For salary exceptions for Treasurers, see the section entitled **Salary Exception**.

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Salary Exception - Treasurer

Compensation Board Policy

The General Assembly sets the salaries of city Treasurers who neither collect nor disburse local taxes or revenue, or who distributes local revenue but do not collect local revenue, at 75% of the amount set by the General Assembly.

The Compensation Board reimburses 100% of the salaries of any city Treasurer and their Compensation Board-funded staff who neither collects nor disburses local taxes or revenues: Colonial Heights, Lynchburg and Richmond.

The Compensation Board reimburses two-thirds of the 1980 Treasurer salary plus 100% of all salary increases thereafter for any city Treasurer who disburses local revenues but does not collect local revenues: Danville, Petersburg, and Williamsburg. For these offices, the Compensation Board reimburses two-thirds of the salaries for Compensation Board-funded staff.

2023 Appropriation Act Item 78

A.1. The annual salaries of treasurers shall be as hereinafter prescribed.
2. Provided, however, that in cities having a treasurer who neither collects nor disburses local taxes or revenue or who distributes local revenues but does not collect the same, such salaries shall be seventy-five percent of the salary prescribed.
3. Whenever a treasurer is such for two or more cities or for a county and city together, the aggregate population of such political subdivisions shall be the population for the purpose of arriving at the salary of such treasurer under the provisions of this Item.

Code of Virginia § 15.2-1636.14

C. The salary, expenses and other allowances of any city treasurer who neither collects nor disburses local taxes or revenues shall be paid entirely by the Commonwealth and the salary, expenses and other allowances of any city treasurer who disburses local revenues but does not collect the same shall be paid in the proportion of one-third by the city and two-thirds by the Commonwealth.

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Staffing Standards

2023 Appropriation Act Item 79 (excerpt)

F. Any new positions established in Item 79 of this act shall be allocated by the Compensation Board upon request of the constitutional officers in accordance with staffing standards and ranking methodologies approved by the Compensation Board.

Compensation Board Policy

The Compensation Board uses staffing standards and a staffing methodology for allocating new positions in offices of the Treasurer, Commissioner of the Revenue and Director of Finance. Staffing standards for Directors of Finance combine the methodologies for Treasurers and Commissioners of the Revenue.

In determining the allocation of additional positions, the Compensation Board considers the following criteria for each program area:

1. The position (or positions) must be requested by the Officer as part of the Compensation Board's annual budget request process.
2. The position requested must perform only statutorily prescribed duties of the Officer.
3. The Office must have a personal computer, or be connected to the city/county system or have such systems scheduled for installation within 12 months.
4. Funds and positions must be appropriated by the General Assembly.
5. The Compensation Board will use the staffing methodology and weighted three-year average workload criteria, developed by the Treasurers' Workload Study Committee or the Commissioners of the Revenue Workload Study Committee, respectively, to determine the appropriate level of Compensation Board-funded staff support for each office requesting additional positions.
6. The Compensation Board shall determine the number of additional positions to be allocated to any one office based upon criteria 1-5, inclusive, and additional positions shall be allocated in the order of percentage of need. Offices with the highest percentage of need will receive positions first. The percentage of need is determined by calculating the percentage that the number of additional positions needed is to the total number of current positions.
7. Any office receiving a new position shall **not** have its hourly-wage funds reduced equivalent to the salary of the new position.

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Staffing Standards, continued

Staffing Methodologies

The methodologies used to determine appropriate staffing levels in each Office were developed by the Treasurers' Workload Study Committee or the Commissioners of the Revenue Workload Study Committee, respectively, and adopted by the Compensation Board. The combined methodologies of the two groups of officers are combined to determine staffing need in the offices of Directors of Finance (less one position, to reflect the needs for only one Officer).

For Directors of Finance, the combined methodology considers current Compensation Board allocated positions, adjusted for positions that are allocated but unfunded. Such an adjustment is not necessary for Treasurers or Commissioners of the Revenue, as the 2023 General Assembly Special Session I restored funding for all remaining unfunded positions in those offices.

Treasurers Staffing Standards Methodology

A three-year weighted average of workload, as reported by Treasurers, is calculated.

The workload was weighted to take into account the difficulty or ease of performing the duties. The transactions for each of the categories were totaled and averaged. Then the percentage was calculated, with 100 percent as the total number of reported transaction in all categories. Similarly, the amount of time spent by the offices on each function was totaled and averaged, and a percentage of total time was then calculated for each category.

The number of transactions for each category was divided by the amount of time for that category. This resulted in the weighted factor used in the analysis of workload.

The Treasurers' duties which were deemed to be local, such as vehicle decal issuance and those in the "other duties" category were removed from the total weighted transactions used in performing the statistical analysis.

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Staffing Standards, continued

Linear regression was used to assess the relationship between workload and current Compensation Board-approved FTEs. Regression analysis is a statistical technique used to explain the relationship between factors, such as workload and current Compensation Board-approved FTE positions.

Workload Elements	Weights
Real Estate Tax	
Number of taxable parcels	0.09
Number of parcels maintained for mortgage companies	0.04
Number of real estate abatements	0.21
Number of real estate tax bills processed per year	0.00
Number of real estate transfers	0.02
Number of real estate parcels in relief to the elderly/disabled program	0.14
Number of parcels in the land use program	0.01
Personal Property	
Number of personal property items in relief to the elderly/disabled program	0.10
Number of items on which personal property tax is assessed each year	0.05
Number of personal property tax bills processed per year	0.00
Number of personal property address changes updated	0.05
Number of personal property abatements	0.03
Dog Licenses	
Number of dog licenses sold	0.10
Dog license notices	0.14
Rabies certificates sent to other localities	0.01
Collection Actions	
Number of accounts in debt set off program based on number of claims filed	0.02
Number of warrants in debt issued	0.15
Number of parcels in judicial sale proceedings	2.01
Number of liens issued (includes bank, wage, and other third party liens)	0.40
Number of Treasurers' summons	1.13
Number of distress actions to seize property	4.03
Total of delinquent notices for real estate and personal property	0.02

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Staffing Standards, continued

<i>Workload Elements</i>	<i>Weights</i>
Collection Actions, continued	
Number of DMV stops issued	0.23
Number of monthly payment plans maintained for prepayment of taxes and delinquent collections (include ACH payments)	0.69
Number of meals tax enforcement actions by distress	4.03
Number other collections	0.28
Fees, Permits, and Other Licenses	
Number of vehicle decals issued	0.04
Number of other vehicle registrations	0.06
Number of vehicle license fees billed (include abatements)	0.01
Number of utility bills collected	0.00
Number of trash collection bills collected	0.00
Number of annual trash decals issued	0.00
Number of parking tickets collected	0.00
Number of zone permit parking fees collected	0.00
Number of building permits processed	0.00
Number of local businesses on which license tax is collected (BPOL)	0.00
Number of business accounts on which local excise tax is collected	0.00
Number of utility tax and customer utility tax accounts	0.00
Number of parks and recreation fees processed	0.00
Number of other local bills collected	0.00
State Income Tax and Other State Duties	
Number of state income tax memoranda received/processed	0.16
Number of collection actions initiated against state income tax returns	0.15
Number of accounts maintained on estimated state income tax returns	0.12
Number of estimated state income tax payments collected	0.07
Number of titles processed for DMV	0.25
Total number of transactions for which fees are collected for DMV	0.07
Financial Management	
Bank reconciliations	0.02
Returned checks	0.64
Preparation of payroll and administration	0.00
Number of bankruptcy claims filed	0.92

Staffing Need = 1.594 + 0.0005x + -3e-9x ^{1.95}
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Staffing standards for Treasurers can be found on the Compensation Board website under the Budgets and Salaries tab at <https://www.scb.virginia.gov>.

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Commissioners of the Revenue Staffing Standards Methodology

A three-year weighted average of workload, as reported by Commissioners, is calculated. Workload elements and weights are as follows:

Workload Elements	Weights
Adjustments	
Number of Real Estate Tax Assessments Adjusted	0.37
Number of Business License Assessments Adjusted	0.44
Number of Personal Property Assessments Adjusted	0.08
Number of Business Personal Property Assessments Adjusted	0.50
Number of Merchant's Capital Assessments Adjusted	0.31
Number of Machinery and Tools Assessments Adjusted	0.83
Number of Excise Tax Assessments Adjusted	0.66
Number of Personal Property License Fees Adjusted	0.00
Audits & Appeals	
Number of applications received for tax relief, real estate, personal property, disabled, etc.	0.30
Number of business license desk audits	0.51
Number of business license field audits	1.58
Number of personal property desk audits	0.05
Number of personal property field audits	0.74
Number of merchant's capital desk audits	0.13
Number of merchant's capital field audits	0.98
Number of business personal property desk audits	0.29
Number of business personal property field audits	6.93
Number of machinery & tools desk audits	0.90
Number of machinery & tools field audits	6.34
Number of excise tax desk audits	0.75
Number of excise tax field audits	5.03
Number of local business license appeals	7.19
Number of state business license appeals	22.19
Number of local merchant's capital appeals	0.76
Number of state merchant's capital appeals	1.43
Number of local business personal property appeals	1.73
Number of state business personal property appeals	0.19
Number of local machinery & tools appeals	4.96
Number of state machinery & tools appeals	0.19
Number of local excise tax appeals	26.95
Number of state excise tax appeals	0.19
Number of local real estate tax appeals	0.63
Number of state real estate tax appeals	1.30
Business Licenses, Merchants Capital & Excise	
Number of Business Licenses Issued and Merchants Capital Accounts	0.27
Number of Applications Processed for Land Use Taxation and Rollback Assessments	0.21
Number of Business Accounts Assess for Excise Tax	0.68
Number of Financial Institutions in Your Locality	0.98
Number of Financial Institutions with their Main Office in Your Locality that are required to file the bank franchise tax with your office	1.74
Number of coal/gas severance tax, coal road tax, oil severance tax and mineral tax accounts	0.25
General Administrative & Legal	
General administrative duties	0.00
Number of summons	0.00
Number of criminal failure to file complaints	0.00
Number of workman's compensation affidavits	0.06
Number of pilot programs	0.00

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Staffing Standards, continued

Workload Elements	Weights
Income Tax	
Number of state income tax returns processed by your office	0.12
Number of state tax assessments for annual estimated income taxpayers	0.15
Number of taxpayers assisted with state income tax	0.18
Number of state tax returns prepared	0.40
Personal Property and Machinery & Tools	
Number of personal property Assessments	0.03
Number of personal property registration renewals	0.02
Number of personal property new registrations	0.06
Number of personal property registrations deletions	0.03
Number of personal property proration assessments	0.00
Number of personal property tax relief act (PPTRA) compliance	0.01
Number of personal property tax accounts reviewed for PPTRA compliance	0.04
Number of personal property vehicles researched for the DMV PPTRA duplication report	0.20
Number of motor vehicle records reviewed for personal property tax relief qualification	0.00
Number of motor vehicle "no fee" decals issued (ex. Military personnel or ownership transfers)	0.00
Number of motor vehicle license decals sold	0.00
Number of motor vehicle license fees assessed	0.00
Number of public service corporations that are assessed	0.65
Number of machinery & tools, business personal property & farm accts	0.15
Number of mobile home assessments	0.08
Real Estate	
Number of parcels of land	0.03
Number of real estate assessments conducted in-house annually during your locality's general assessment	0.06
Number of real estate parcels assessed on a contract basis during your locality's general assessment	0.01
Number of mapping changes or GIS updates completed	0.35
Number of real estate transfers	0.41
Number of reassessments due to new construction	0.90
DMV Licensing Agency	
Number of titles processed for DMV	0.25
Total number of transactions for which fees are collected for DMV	0.07

$$\text{Staffing Need} = 1.3074 + 0.0005x + -2e-9x^{1.95}$$

After determining the number of Compensation Board employees and the total number of hours worked each year per locality, a linear regression analysis was performed to determine a formula for a line of best fit and a model was created. This formula is used to determine the number of employees predicted to be needed to perform the work in any given locality based on the combined data trend of all other offices.

Staffing standards for Commissioners of the Revenue can be found on the Compensation Board website under the Budgets and Salaries tab at <https://www.scb.virginia.gov>.

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Temporary (Hourly-Wage) Employees

Compensation Board Policy

The Compensation Board reimburses 50% of the budgeted amount for salaries for temporary (hourly-wage) employees of a majority of Treasurers and all Commissioners of the Revenue and Directors of Finance.

The Compensation Board reimburses 100% of the salaries of temporary (hourly wage) employees of any city Treasurer who neither collects nor disburses local taxes or revenues: Colonial Heights, Lynchburg, and Richmond.

The Compensation Board reimburses two thirds of the salaries of temporary (hourly wage) employees of any city Treasurer who disburses local revenue but does not collect local revenues: Danville, Petersburg, and Williamsburg.

Base budgets for temporary (hourly-wage) employee salaries are based upon the same level as approved in the previous fiscal year (as adjusted through any base budget transfer requests during the fiscal year).